

Message Text

UNCLASSIFIED

PAGE 01 CAIRO 09859 131541Z

ACTION COME-00

INFO OCT-01 NEA-10 ISO-00 L-03 EB-07 /021 W

-----131721Z 050177 /46

R 131436Z JUN 77

FM AMEMBASSY CAIRO

TO SECSTATE WASHDC 6108

UNCLAS CAIRO 9859

E.O. 11652: N/A

TAGS: EINV, EFIN, EG

SUBJECT: TAXATION OF REMUNERATION OF EXPATRIATE EMPLOYEES OF LAW
43 FIRMS -- CLARIFICATION OF PA ACTION

REF: (A) STATE 133575, (B) CAIRO 8314, (C) CAIRO 8801

1. WE UNDERSTAND THAT LAW 43 AMENDMENTS HAVE BEEN SIGNED BY PRESIDENT SADAT (JUNE 5) AND PUBLISHED IN JUNE 11 OFFICIAL GAZETTE, WHICH NOT YET AVAILABLE FROM PRINTER. HOWEVER, ENGLISH TEXT OBTAINED FROM LOCAL ATTORNEY AND TWO ARABIC VERSIONS, ONE OBTAINED FROM PEOPLES ASSEMBLY AND OTHER PUBLISHED IN PRESS, INDICATE THAT PROVISION WAS INCLUDED EXEMPTING FROM GENERAL INCOME TAX ALL WAGES, SALARIES, BONUSES AND SIMILAR PAYMENTS TO FOREIGN EMPLOYEES OF LAW 43 FIRMS, IF SUCH PAYMENTS ARE SUBJECT TO EMPLOYMENT EARNINGS TAX. THIS PROVISION IS IN FORM OF AN ADDITIONAL PARAGRAPH UNDER ARTICLE 20 OF THE LAW.

2. APPARENTLY DURING CONSIDERATION OF AMENDMENTS BY PEOPLES ASSEMBLY AND ITS COMMITTEES, GENERAL INCOME TAX EXEMPTION WAS AT ONE POINT DROPPED, THUS GIVING RISE TO PRESS ACCOUNTS SUCH AS THAT REPORTED REF B. PRIOR TO FINAL PASSAGE OF LEGISLATION, HOWEVER, EXEMPTION WAS RESTORED.

3. COPY OF ENGLISH VERSION OF AMENDMENTS OBTAINED FROM LOCAL ATTORNEY WAS POUCHED DEPARTMENT (NEA/EGY - KENNEDY) ON JUNE 7. ALTHOUGH NOT OFFICIAL, DEPARTMENT MAY FIND
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DOCUMENT USEFUL FOR GENERAL INFORMATION.
EILTS

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Message Attributes

Automatic Decaptioning: X
Capture Date: 01-Jan-1994 12:00:00 am
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: INVESTMENT LAW, LAW, TAX RELIEF, FOREIGN WORKERS, BUSINESS FIRMS
Control Number: n/a
Copy: SINGLE
Sent Date: 13-Jun-1977 12:00:00 am
Decaption Date: 01-Jan-1960 12:00:00 am
Decaption Note:
Disposition Action: n/a
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01-Jan-1960 12:00:00 am
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1977CAIRO09859
Document Source: CORE
Document Unique ID: 00
Drafter: n/a
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Expiration:
Film Number: D770210-0616
Format: TEL
From: CAIRO
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1977/newtext/t19770664/aaaacefl.tel
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Message ID: 2e3a4f7e-c288-dd11-92da-001cc4696bcc
Office: ACTION COME
Original Classification: UNCLASSIFIED
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
Previous Channel Indicators: n/a
Previous Classification: n/a
Previous Handling Restrictions: n/a
Reference: 77 STATE 133575, 77 CAIRO 8314, 77 CAIRO 8801
Retention: 0
Review Action: RELEASED, APPROVED
Review Content Flags:
Review Date: 22-Oct-2004 12:00:00 am
Review Event:
Review Exemptions: n/a
Review Media Identifier:
Review Release Date: n/a
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
SAS ID: 2180036
Secure: OPEN
Status: NATIVE
Subject: TAXATION OF REMUNERATION OF EXPATRIATE EMPLOYEES OF LAW 43 FIRMS -- CLARIFICATION OF PA ACTION
TAGS: EINV, EFIN, EG
To: STATE
Type: TE
vdkgvwkey: odbc://SAS/SAS.dbo.SAS_Docs/2e3a4f7e-c288-dd11-92da-001cc4696bcc
Review Markings:
Margaret P. Grafeld
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22 May 2009
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